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Item 116 (f) of the provisional agenda*
Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of members of the Independent Audit Advisory Committee

Note by the Secretary-General

1. The General Assembly established the Independent Audit Advisory Committee by its resolution 60/248 of 23 December 2005. In its resolution 61/275 of 29 June 2007, the General Assembly approved the terms of reference for the Committee and decided that it shall comprise five members, to be elected by the General Assembly.

2. Pursuant to rule 13 of the rules of procedure of the General Assembly, the Secretary-General requested the inclusion in the provisional agenda of the sixty-second session of the sub-item entitled "Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the Independent Audit Advisory Committee" and that the sub-item be allocated to the Fifth Committee (A/62/142).

3. In accordance with the terms of reference for the Independent Audit Advisory Committee as contained in the annex to resolution 61/275, the responsibilities of the Committee are to advise the General Assembly on the scope, results and effectiveness of audit as well as other oversight functions, and to advise the Assembly on measures to ensure the compliance of management with audit and other oversight recommendations.

4. Paragraphs 3, 10, 11, 12 and 13 of the annex to resolution 61/275 provide as follows:

> "3. The Committee shall comprise five members, no two of whom shall be nationals of the same State, appointed by the General Assembly on the basis of equitable geographical representation, personal qualifications and experience.
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> "...

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"10. All members shall reflect the highest level of integrity and shall serve in their personal capacity, and in performing their duties they shall not seek or receive instructions from any Government. They shall be independent of the Board of Auditors, the Joint Inspection Unit and the Secretariat and shall not hold any position or engage in any activity that could impair their independence from the Secretariat or from companies that maintain a business relationship with the United Nations, in fact or perception;

"11. All members must have recent and relevant senior-level financial, audit and/or other oversight-related experience. Such experience should reflect, to the extent possible:

(a) Experience in preparing, auditing, analysing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues faced by the United Nations, including an understanding of relevant accepted accounting principles;

(b) An understanding of and, if possible, relevant experience in the inspection, monitoring and evaluation and investigative processes;

(c) An understanding of internal control, risk management and procedures for financial reporting;

(d) A general understanding of the organization, structure and functioning of the United Nations;

"12. Former senior Secretariat officials shall not be eligible for election to the Committee within five years of separation of service. The members of the Committee shall not be eligible for appointment in the Secretariat within five years of the expiry of their terms;

"13. Members, to be nominated by the Member States, shall be appointed by the General Assembly, preferably from a compendium of at least ten suitably qualified candidates, with due regard being paid to equitable geographic representation. Before nominating candidates, Member States are recommended to evaluate their candidates and attest to their qualifications, on the basis of paragraph 11 above on the criteria for membership of the Committee through consultation with an international organization with relevant expertise in the functions performed by audit and oversight organizations, such as the International Organization of Supreme Audit Institutions, and to make this information available to Member States."

5. In order to facilitate the election of members of the Committee, the names of the candidates and other relevant information should be submitted to the Secretary-General. It is the understanding of the Secretary-General that regional groups are encouraged to present at least two candidates for election to the Committee and that each regional group will be entitled to one seat in the Committee.[1]

6. Paragraph 7 of the annex to resolution 61/275 provides that members of the Committee shall be appointed and shall serve for three years, and can be re-elected for a second and final term of three years, with the exception of two of the initial

[1] See A/C.5/61/SR.58.

five members of the Committee, who shall be appointed by drawing of lots to serve for four years.

7. The elections will be held, in accordance with the rules of procedure of the General Assembly, by simple majority of the Member States present and voting. The elections will be held during the main part of the sixty-second session.

8. It is suggested that the Fifth Committee submit to the General Assembly a draft decision containing the names of the persons recommended for appointment.